

Exhibit 1

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 337: EXHIBIT 1 - NO LIABILITY TAX CLAIMS

1	ARLINGTON INDEPENDENT SCHOOL DISTRICT ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS MOTT LLP P.O. BOX 13430 ARLINGTON, TX 76094-0430	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/10/2008	147	\$2,060.91
2	COUNTY OF SANTA CLARA TAX COLLECTOR COUNTY GOVERNMENT CENTER 6TH FLOOR, EAST WING 70 WEST HEDDING STREET SAN JOSE, CA 95110	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/20/2009	4502	\$1,107,221.21
3	FARMINGTON TAX COLLECTOR 1 MONTEITH DRIVE FARMINGTON, CT 06032-1053	09-10137 (JMP)	BNC Mortgage LLC	07/15/2009	5362	\$5,039.32
4	KELLER INDEPENDENT SCHOOL DISTRICT ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS MOTT LLP P.O. BOX 13430 ARLINGTON, TX 76094-0430	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/10/2008	144	\$4,264.41
5	L.A. COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90051-0110	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/08/2009	10661	\$912,364.71
6	MANSFIELD INDEPENDENT SCHOOL DISTRICT ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS MOTT LLP P.O. BOX 13430 ARLINGTON, TX 76094-0430	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/10/2008	148	\$3,654.15
7	PLACER COUNTY TAX COLLECTOR PLACER COUNTY TAX COLLECTORS OFFICE 2976 RICHARDSON RD AUBURN, CA 95603	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/01/2009	10048	\$9,799.88*

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8	SAN DIEGO COUNTY TREASURER-TAX COLLECTOR DAN MCALLISTER 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2008	2	\$157,892.10
9	SAN DIEGO COUNTY TREASURER-TAX COLLECTOR ATTN: DAN MCALLISTER, BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	08-13555 (JMP)	Lehman Brothers Holdings Inc.	10/01/2008	119	\$517,778.35
10	TAX COLLECTOR COUNTY OF SANTA CLARA COUNTY GOVERNMENT CENTER 6TH FLOOR, EAST WING 70 WEST HEDDING STREET SAN JOSE, CA 95110	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	32251	\$639,227.06
					TOTAL	\$3,362,956.25